



# Elementary and Secondary School Emergency Relief (ESSER) Funds Update

Financial Services: Office of Federal Programs

**Where Learning Leads the Way!**



## Coronavirus Relief Funds: Direct Funding from State Department of Education

Beaufort County School District Grant Award: \$ 3,585,531

Lapse Date: September 30, 2021

Program	Description	Total Allocation	Total Expenditures	Total Encumbrance	Balance
Hot Spots	Provide hotspots and internet service to serve students in virtual learning environments	\$ 176,655	\$ 176,655	\$ -	\$ -
LEAP	Instruction for students in grades pre-kindergarten through eighth for five additional instructional days held at the beginning of the 2020-21 school year. These five early days have been identified as Learn, Evaluate, Analyze, and Prepare or LEAP days.	\$ 1,157,981	\$ 1,157,981	\$ -	\$ -
PPE and Covid Related Needs	Supplies and services to support the face to face learning environments during the reopening of schools for year 2020-21 and the ongoing needs to support the health and safety of all.	\$ 1,108,141	\$ 969,526	\$ 138,615	\$ -
Nursing Support	Extra duty salary and benefits of nurses used to conduct required contact tracing of the coronavirus.	\$ 93,929	\$ 93,929	\$ -	\$ -
Technology	Technology refresh for Kindergarten through 2 <sup>nd</sup> grade devices to support virtual learning	\$ 1,040,719	\$ 1,011,014	\$ 29,705	\$ -
Tutoring	Salary and benefits for Adult Ed	\$ 8,106	\$ 8,106	\$ -	\$ -
		<b>\$ 3,585,531</b>	<b>\$ 3,417,211</b>	<b>\$ 168,320</b>	<b>\$ -</b>



(ESSER 1): Elementary and Secondary School Emergency Relief: Coronavirus Aid, Relief, and Economic Security Act (CARES)

Beaufort County School District Grant Award: \$ 4,903,078

Lapse Date: September 30, 2022

Program	Description	Total Allocation	Total Expenditures	Balance
91001 - IDEA	Protective equipment for special education classrooms (Sneeze guards)	\$ 9,041	\$ 9,041	\$ -
91002 - Adult Education	Salaries and benefits for additional tutoring	\$ 6,932	\$ 6,932	\$ -
93000 - Childcare for Staff	Provide childcare support to retain highly qualified staff	\$ 22,645	\$ 22,680	\$ (35)*
94000 - Instructional Materials	Provide materials for take home learning packets, postage for mailings, lap desks, NJROTC Orienting System, drama kits and PED beds	\$ 12,420	\$ 13,946	\$ (1,526)*
97000 - PPE, Sanitation and Supplies	Provide additional custodians and services for enhanced sanitation and PPE supplies and COVID related expenses at schools to promote a safe and healthy environment for all.	\$ 1,737,552	\$ 1,057,936	\$ 679,616
95000 - Food Service	Provide mobile carts with covers for food storage and distribution to multiple sites	\$ 75,782	\$ 75,782	\$ -
99000 – Technology	Technology items to support virtual learning, cameras, laptops, iPad and cases for digital instruction, cloud storage, Dreambox software, Performance Assessment software and refresh for Kindergarten through 2nd grade devices to support virtual learning	\$ 2,444,944	\$ 2,415,240	\$ 29,704

\* Next amendment will cover variance in actual activity cost

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(ESSER 1): Elementary and Secondary School Emergency Relief: Coronavirus Aid, Relief, and Economic Security Act (CARES) – Continued Page 2

Beaufort County School District Grant Award: \$ 4,903,078

Lapse Date: September 30, 2022

Program	Description	Total Allocation	Total Expenditures	Balance
91200 - Equitable Services for private schools	CARES require local school districts to provide equitable services for private schools. BCSD has nine participating private schools and the needs of each of the private schools indicates the services provided. Services include cleaning services, PPE, technology, online software subscriptions and nursing services	\$ 316,738	\$ 287,553	\$ 29,185
91200 - Indirect Costs	Indirect costs represent the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduct of activities it performs. CARES allows a 4.49% indirect cost rate.	\$ 277,024	\$ 166,512	\$ 110,512
		<b>\$ 4,903,078</b>	<b>\$ 4,055,622</b>	<b>\$ 847,456</b>



(ESSER 2) Elementary and Secondary School Emergency Relief: Coronavirus Response and Relief Supplemental Appropriations (CRRSA)

Beaufort County School District Grant Award: \$ 22,681,781

Lapse Date: September 30, 2023

Program	Description	Total Allocation	Total Expenditures	Balance
91002 - Adult Education	Salaries and benefits for additional tutoring	\$ 19,000	\$ 19,000	\$ -
93000 - Childcare for Staff	Provide childcare support to retain highly qualified staff	\$ 387,000	\$ 7,191.46	\$ 379,808.54
94000 - Nursing Support	Provide four additional nurses to ensure safe and healthy students and staff and to conduct contact tracing.	\$ 418,380	See Note 1	\$ 418,380.00
94000 - Instructional Support	Provide instructional support through hiring of four instructional coaches at the high school level and one additional technology coach for job-embedded professional development to build capacity of the instructional staff.	\$ 577,620	See Note 2	\$ 577,620.00
94000 - Instructional Materials	Provide students with a text-rich environment within the classroom and school for all grade levels and to provide higher level instructional materials to supplement the state adopted textbooks in all subjects areas	\$ 1,200,000	\$ 39,559.24	\$ 1,160,440.76
94000 - Instructional Software	Provide additional ESOL support software through a multi-year license subscription	\$ 1,000,000	See Note 3	\$ 1,000,000.00
94000 - Instructional Software	Provide literacy support through online subscriptions for program such as iReady and Reading Plus	\$ 1,238,000	\$612,360.00	\$ 625,640.00
95000 - Teacher Quality	Provide certified, virtual teachers through Proximity Learning to provide high quality levels of instruction	\$ 1,700,000	See Note 4	\$ 1,700,000.00

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## Elementary and Secondary School Emergency Relief (ESSER 2): Coronavirus Response and Relief Supplemental Appropriations (CRRSA) – Continued Page 2

Beaufort County School District Grant Award: \$ 22,681,781

Lapse Date: September 30, 2023

Program	Description	Total Allocation	Total Expenditures	Balance
95000 - Food Service	Reimbursement of food service provider for additional packaging required to ensure safe and healthy environment while distributing food.	\$ 318,818	\$ 318,000	\$ 818.00
97000 - PPE, Sanitation and Supplies	Provide additional custodians and services for enhanced sanitation and PPE supplies and COVID related expenses at schools to promote a safe and healthy environment for all.	\$ 381,536	\$ 25,805.82	\$ 355,730.18
97000 - PPE, Sanitation and Supplies	PPE supplies and COVID related expenses at schools to promote a safe and healthy environment.	\$ 771,963	<i>See Note 5</i>	\$ 771,963.00
99000 - Technology	Provide cloud storage for ZOOM recordings and files	\$ 309,100	\$ 110,426.78	\$ 198,673.22
99000 - Technology	Provide additional technology supplies to support the additional devices	\$ 5,000	\$ 836.48	\$ 4,163.52
99000 - Technology	Provide an online receipt systems for athletic events to enhance social distancing practices	\$ 9,900	\$ 9,900.00	\$ -
91000 - Mental Health Services	Provide contracted services for professional licensed mental health counseling for staff (HOPE performance systems) and students to support mental health	\$ 235,000	<i>See Note 6</i>	\$ 235,000.00
91100 - Summer Learning	Planning and implementing activities related to summer learning to increase the learning opportunities of students. Costs include salary, benefits, materials and transportation.	\$ 2,650,000	\$ 840,353.49	\$ 1,809,646.51

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## Elementary and Secondary School Emergency Relief (ESSER 2): Coronavirus Response and Relief Supplemental Appropriations (CRRSA) – Continued Page 3

Beaufort County School District Grant Award: \$ 22,681,781

Lapse Date: September 30, 2023

Program	Description	Total Allocation	Total Expenditures	Balance
91200 - Tutoring Programs	Planning and implementing activities related to extended instructional time through supplemental tutoring programs held during school day which support small group instruction. Costs include salary and benefits.	\$ 997,560	<i>See Note 7</i>	\$ 997,560.00
91200 - Afterschool Opportunities	Provide additional opportunities for learning outside the regular school day to promote learning loss in all students. Costs include salary, benefits and transportation	\$ 1,438,640	\$ 578,394.46	\$ 860,245.54
91200 - Classroom Instruction	Provide lower teacher to student ratio to address learning loss by hiring ten teachers or interventionists	\$ 1,952,440	<i>See Note 8</i>	\$ 1,952,440.00
91400 - Improve Air Quality	Provide safe learning environments including the support of outdoor learning spaces and mold remediation	\$ 802,824	\$ 45,000	\$ 757,824.00
91500 - Grant Administration	Provide dedicated support for implementation of ESSER grants through the hiring of a coordinator and accountant. Costs include salary, benefits and supplies.	\$ 140,000	\$ 15,446.91	\$ 124,553.09
91500 - Indirect Costs	Indirect costs represent the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduct of activities it performs. CRRSA allows a 20.71% indirect cost rate.	\$ 6,129,000	\$ 311,330.02	\$ 5,817,669.98
		<b>\$ 22,681,781</b>	<b>\$ 2,933,604.66</b>	<b>\$ 19,748,176.34</b>



## Elementary and Secondary School Emergency Relief (ESSER 2): Coronavirus Response and Relief Supplemental Appropriations (CRRSA) – Continued Page 4

Beaufort County School District Grant Award: \$ 22,681,781

Lapse Date: September 30, 2023

### NOTES:

ESSER 2 funds have been available since March 29, 2021, which is four months time. CRF and ESSER 1 funds were being expended first on any like activity such as PPE and both of those funds are either fully expended or are very close to being fully expended.

1. Nursing Support – positions have been posted and are in the process of being hired.
2. Instructional coaches – positions have been posted and are in the process of being hired.
3. ESOL – These funds are for renewal of the software that will be made in fiscal.
4. Proximity Learning – prior year costs were budgeted and spent from General fund. Going forward, activities will be paid with ESSER funds.
5. PPE – Significant amounts of PPE were provided by the State. BCSD spent CRF and ESSER 1 on the additional PPE and sanitation costs.
6. Mental Health – was budgeted and spent from the General Fund. Going forward, activities will be paid with ESSER funds.
7. Tutoring – in FY 21, tutoring during the day was budgeted and spent with At-Risk carryover funds. Going forward, activities will be paid with ESSER funds.
8. Teacher/Interventionist – Positions are being created and will be assigned.



Elementary and Secondary School Emergency Relief (ESSER 3): American Rescue Plan Act (ARP)

Beaufort County School District Grant Award: \$ 50,976,622

Lapse Date: September 30, 2024

**The ESSER 3 application is due to SCDE on August 24, 2021.**